

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 77**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 05/2022-Rate/GST/SIKKIM**

**Date: 13<sup>th</sup> July, 2022**

#### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department, No.13/2017-State Tax (Rate), dated the 28th June, 2017, namely: -

In the said notification, in the Table , -

(1) against serial number 1, in column (2) , -

- (a) the words, figures and symbols "who has not paid state tax at the rate of 6%," shall be omitted;
- (b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where,-

- i. the supplier has taken registration under the SGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.;"

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than State Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely: -

**"Annexure III**

**Declaration**

I/we have taken registration under the SGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_\_ under forward charge.”.

II. This notification shall come into force with effect from the 18<sup>th</sup> July, 2022.

**F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**